GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:1985
ANSWERED ON:15.03.2002
DOUBLE TAXATION TREATIES
MOHAN RAWALE

Will the Minister of FINANCE be pleased to state:

(a) the double taxation treaties signed by India during the last decade alongwith the objectives being signing such treaties; and

(b) the objectives which have been achieved so far?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI GINGEE N. RAMACHANDRAN)

a) & (b): During the last decade, India has signed/ revised comprehensive Double Taxation Avoidance Agreements(DTAAs) with 41 countries and DTAAs limited to income from Air & Shipping enterprises with one country as per Annexure. The objectives behind signing of such Agreements are avoidance of double taxation of income with a view to provide impetus to the mutual flow of investment, technology, trade and services between the two treaty partners. The desired objectives have largely been achieved.

ANNEXURE

A : LIST OF THE COUNTRIES WITH WHOM INDIA IS MAINTAINING COMPREHENSIVE DOUBLE TAXATION AVOI TREATIES w.e.f. 01.01.1992 ONWARDS (AS NOTIFIED IN THE GAZETTE OF INDIA)

Sl.No.	Name of the Country	Sl.No.	Name of the Country
1.	Australia	22.	Morocco
2.	Austria	23.	Namibia
3.	Bangladesh	24.	Oman
4.	Belgium	25.	Philippines
5.	Belarus	26.	Portugal
6.	Brazil	27.	Qatar
7.	Bulgaria	28.	Russian Federation
8.	Canada	29.	Singapore
9.	China	30.	South Africa
10.	Cyprus	31.	Spain

11.	Czech Republic	32.	Sweden
12.	France	33.	Swiss Confederation
13.	Federal Republic of Germany	34.	Trinidad & Tobago
14.	Ireland	35.	Turkey
15	Israel	36.	Turkmenistan
16	Italy	37.	Ukraine
17	Jordan	38.	U.A.E.
18	Kazakstan	39.	United Kingdom
19	Kyrgyz Republic	40.	Uzbekistan
20	Malta	41.	Vietnam
21	Mongolia		

B: LIST OF THE COUNTRIES WITH WHOM INDIA HAS DTAAs LIMITED TO INCOME FROM AIR AND SHIPPING ENTER
w.e.f. 01.01.1992 ONWARDS (AS NOTIFIED IN THE GAZETTE OF INDIA)

Sr. No.	NAME OF THE COUNTRY
1.	SAUDI ARABAIA

ANNEXURE

TO LOK SABHA UNSTARRED QUESTION NO.1985 FOR 15-03-2002.

A:LIST OF THE COUNTRIES WITH WHOM INDIA IS MAINTAINING COMPREHENSIVE DOUBLE TAXATION AVOIDANC
TREATIES (DTAAs)

w.e.f. 01.01.1992 ONWARDS (AS NOTIFIED IN THE GAZETTE OF INDIA)

Sl. No.	Name of the country	Sl. No.	Name of the country	Sl. No.	Name of the country
1.	Australia	15	Israel	29.	Singapore

2. Austria
16 Italy
30. South Africa

3. Bangladesh
17 Jordan
31. Spain

4. Belgium
18 Kazakstan
32. Sweden

5. Belarus
19.Kyrgyz Republic
33.Swiss Confederation
6. Brazil
20 Malta
34. Trinidad & Tobago

7 Bulgaria
21 Mongolia
35. Turkey

8. Canada
22. Morocco
36. Turkmenistan

9. China
23. Namibia
37. Ukraine
10.Cyprus
24. Oman
38. U.A.E.
11.Czech Republic
25.Philippines
39.United Kingdom
12.France
26. Portugal
40.Uzbekistan
13.Federal Republic of Germany
27.Qatar
41.Vietnam
14.Ireland
28.Russian Federation

B:LIST OF THE COUNTRIES WITH WHOM INDIA HAS DTAA RELATED TO INCOME FROM AIR AND SHIPPING ENTERPRISES w.e.f. 01.01.1992 ONWARDS (AS NOTIFIED IN THE GAZETTE OF INDIA)

Sl. No.
NAME OF THE COUNTRY

1. SAUDI ARABAIA